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January 14, 2005

TO:

Commissioner for Patents

Attn: Examiner H Jey Tsai

P.O. Box 1450

Alexandria, VA 22313-1450

FROM: Douglas P. Mueller

OUR REF:

10873.1333USW1

TELEPHONE:

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Total pages, including cover letter:

PTO FAX NUMBER 1-703-872-9306

If you do NOT receive all of the pages, please telephone us at 612.332.5300, or fax us at 612.332.9081.

Title of Document Transmitted:

Communication Regarding Filing of

Supplemental IDS, Copy of Supplemental

IDS filed January 12, 2005

Applicant:

SUGITA et al. 10/719,412

Serial No.:

November 21, 2003

Filed:

Group Art Unit: 2812

Our Ref. No.:

10873.1333USW1

Confirmation No. 3355

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Name: Douglas P. Mueller

Reg. No.: 30,300

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Sarah Dannecker

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S/N 10/719,412

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GENTRAL FAX CENTER

Applicant:

SUGITA et al.

Examiner:

H Jey Tsai

JAN 1 4 2005

Serial No.:

10/719,412

Group Art Unit:

2812

Filed:

November 21, 2003

Docket No.:

10873.1333USW1

Title:

MAGNETORESISTIVE ELEMENT AND METHOD FOR PRODUCING

THE SAME, AS WELL AS MAGNETIC HEAD, MAGNETIC MEMORY

AND MAGNETIC RECORDING DEVICE USING THE SAME

CERTIFICATE UNDER 37 CFR 1.6(d);

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on January 14, 2005.

Name: Sarah Dannecker

COMMUNICATION REGARDING FILING OF SUPPLEMENTAL IDS

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Commissioner:

This communication is in response to the Notice of Allowance mailed January 7, 2005. Based on the undersigned's information and knowledge, a Supplemental Information Disclosure Statement (IDS) was timely filed on January 12, 2005. A copy of the Supplemental IDS, as filed on January 12, 2005, is enclosed. At the time the Supplemental IDS was filed, Applicants were not aware that the Notice of Allowance had been issued and mailed. The Supplemental IDS filed on January 12, 2005 was Certified Under 37 C.F.R. 1.97(e)(1). Due to this certification, Applicants did not pay a fee for filing the Supplemental IDS. As the Applicants are now aware of the mailing date of the Notice of Allowance, it is respectfully requested that the references submitted on January 12, 2005 be considered based on the original certification and that the IDS filing fee of \$180.00 be taken from Deposit Account No. 13/2725.

If a telephone conference would be helpful in resolving any issues concerning this communication, please contact Applicants' primary attorney-of-record Douglas P. Mueller (Reg. No. 30,300) at (612) 371-5237.

Respectfully submitted,

23552 ATENT TRADEMARK OFFICE MERCHANT & GOULD P.C. P.O. Box 2903

Minneapolis, Minnesota 55402-0903

(612) 332-5300

Dated: January 14, 2005

DPM/sbd

Douglas P. Mueller Reg. No. 30,300

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